

# California Franchise Tax Board

## STATE OF CALIFORNIA

### TAX COUNSEL

OPEN EXAMINATION FOR FRANCHISE TAX BOARD

SPOT -- SACRAMENTO

#### FRANCHISE TAX BOARD

PO Box 550

Sacramento CA 95812-0550

ATTN: Exam Unit, (916) 845-3608

Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)

TDD is Telecommunications Device for the Deaf.

California Relay Service

From TDD phone (800) 735-2929

From Voice phone (800) 735-2922

Applicants should be aware that prior to employment with the Franchise Tax Board a background investigation will be conducted. The investigation will consist of completion of a questionnaire, fingerprinting, and inquiry to Department of Justice to disclose criminal records. Employment offers will be made prior to completion of the questionnaire. A commitment to hire will **not** be considered final until the background information has been reviewed and approved by the department.

#### HOW TO APPLY

Applications are available and can be filed:

##### In Person:

Franchise Tax Board  
9646 Butterfield Way  
Sacramento Building, Exam Lobby  
Sacramento, CA 95827

##### By Mail:

Franchise Tax Board  
ATTN: Exam Unit  
PO Box 550  
Sacramento, CA 95812-0550

#### APPLICATIONS MUST CONTAIN ORIGINAL SIGNATURES

SUBMIT APPLICATIONS ONLY TO THE ADDRESS INDICATED ABOVE.

#### FINAL FILING DATE: Continuous Filing

Applications (Form 678) must be **POSTMARKED** no later than the final filing date. **Applications postmarked, personally delivered or received via interoffice mail after the final filing date will be held for the next examination.** If you have a disability and need special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

**NOTE: Accepted applicants are required to bring either a photo identification card or two forms of signed identification to each phase of the examination.**

#### ELIGIBLE LIST INFORMATION

A departmental open eligible list will be established for the Franchise Tax Board. Names of successful competitors are merged onto the list in order of final scores, regardless of date. A competitor may **only test** once in a 12-month period. Eligibility expires **after 12 months**; competitors may then retest to reestablish eligibility.

<b>SALARY RANGES:</b>	<b>Range A</b>	<b>\$3834 - \$4208</b>
	<b>Range B</b>	<b>\$4414 - \$4847</b>
	<b>Range C</b>	<b>\$5320 - \$6433</b>
	<b>Range D</b>	<b>\$5988 - \$7386</b>

**Range A.** This range shall apply to individuals who do not meet the criteria for payment in Ranges B, C or D.

**Range B.** This range shall apply to individuals who are active members of the State Bar of California and who, in addition, have satisfactorily completed one year of experience in a class with a level of responsibility equivalent to Tax Counsel, Range A, or who have evidence of satisfactory completion of one year of experience in the practice of law\* outside of state service performing duties equivalent to Tax Counsel.

**Range C.** This range shall apply to individuals who are active members of the State Bar of California and who, in addition, have satisfactorily completed one year of experience in a class with a level of responsibility equivalent to Tax Counsel, Range B, or who have

evidence of satisfactory completion of three years of responsible experience in the practice of law\* outside of state service performing duties equivalent to Tax Counsel.

**Range D.** This range shall apply to individuals who are active members of the State Bar of California and who, in addition, have satisfactorily completed two years of experience in a class with a level of responsibility equivalent to Tax Counsel, Range C, or who have evidence of satisfactory completion of five years of responsible experience in the practice of law\* outside of state service performing duties equivalent to Tax Counsel.

\*Experience in the "practice of law" or "performing legal duties" is defined as only that legal experience acquired after admission to any state bar.

#### REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

Must have membership in the State Bar of California. (Applicants must have active membership in the California State Bar before they will be eligible for appointment. Applicants who are not members of the California State Bar but who are eligible to take the California State Bar examination will be admitted to the examination but will not be considered eligible for appointment until they are admitted to the State Bar of California.) Candidates applying promotionally for Tax Counsel must be in the class of Graduate Legal Assistant.

**All applicants must meet the entrance requirements for this examination by the final filing date.**

**Note: All applicants must show their membership number and date admitted on their application.**

#### THE POSITION

Incumbents assigned to Range A perform the least difficult professional legal work in the Franchise Tax Board. Based upon the appropriate alternate range criteria incumbents advance to Range B, C, and D, and are assigned progressively more difficult professional legal work as their competency increases. Incumbents assigned to Range D are assigned the more complex and sensitive legal work in this class. **Positions exist in Sacramento only.**

#### RECOMPETITION RESTRICTION

1. Successful competitors will establish list eligibility for 12 months. Each competitor may only test once in a 12-month period.
2. Competitors may only test once in a 12-month period.

**COMPETITORS WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE DISQUALIFIED FROM THE EXAMINATION.**

#### EXAMINATION INFORMATION

##### Qualifications Appraisal – Weighted 100%

In order to obtain a position on the eligible list, a minimum rating of 70% must be attained in the examination.

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

#### SEE REVERSE SIDE FOR ADDITIONAL INFORMATION

TAX COUNSEL, FRANCHISE TAX BOARD  
OA75-6728

CONTINUOUS FILING

## TAX COUNSEL, FRANCHISE TAX BOARD

April 2006

This examination will consist of a qualifications appraisal interview. During the interview, competitors should be prepared to answer questions relating to the following:

### Scope:

#### A. Knowledge of:

1. Legal principles and their application with particular reference to statutes administered by the FTB.
2. Scope and character of California statutory law and provisions of the California Constitution with particular reference to statutes administered by the FTB.
3. Legal research methods.
4. Principles of administrative and constitutional law.
5. Rules of evidence.
6. Conduct of proceedings before administrative bodies and in trial and appellate courts of California and the United States.
7. Duties and powers of the FTB.
8. General principles of business law.

#### B. Ability to:

1. Effectively represent the FTB in administrative hearings involving personal income tax issues and bank and corporation tax issues.
2. Interpret and apply the Internal Revenue Code and regulations issued thereunder.
3. Interpret and apply the Revenue and Taxation Code and regulations issued thereunder.
4. Analyze legal principles and precedents and apply them to complex legal issues relating to the tax law.
5. Present statements of fact, law, and argument clearly and logically in written and oral form.
6. Analyze and draft proposed legislative measures.
7. Perform and direct legal research.
8. Handle difficult legal correspondence.
9. Draft opinions, pleadings, rulings, regulations and legislation.

10. Direct and coordinate the work of clerical and professional assistants.

**Veteran's preference credits** will be added to the final score of all open competitors in this examination who qualify for, and have requested, these points and who are successful in all part(s) of the examination. (See "General Information" on this bulletin for information regarding veteran's preference points.)

**Career credits** will not be granted in this examination.

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## GENERAL INFORMATION

**It is the candidate's responsibility** to contact the Franchise Tax Board, Exam Section, (916) 845-3608, three days prior to the written test date if he/she has not received his/her notice.

**For an examination** without a written feature it is the candidate's responsibility to contact the Franchise Tax Board, Exam Section, (916) 845-3608, three weeks after the final filing date if he/she has not received a progress notice.

**If a candidate's notice** of oral interview or performance test fails to reach him/her prior to the day of the interview or performance test due to a verified postal error, he/she will be rescheduled upon written request.

**Applications** are available at the Franchise Tax Board, local offices of the Employment Development Department and the State Personnel Board office.

**If you meet the requirements** stated on the reverse, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination described on the other side of this bulletin will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

**The Franchise Tax Board** reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

**Examination Locations:** When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. Ordinarily, oral interviews are scheduled in Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in from one to four years unless otherwise stated on this bulletin.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, an investigation may be made of employment records and personal history and fingerprinting may be required.

**Veterans Preference:** California law limits the granting of veterans preference credits to entrance examinations. When credit is granted it is as follows: 10 points for veterans, widows or widowers of veterans, and spouses of 100% disabled veterans; and 15 points for disabled veterans. Directions for applying for veterans preference are on the Veterans Preference Application form which is available from State Personnel Board office or written test proctors.

**High School Equivalence:** Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

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